

**The Internal Revenue Service Has
Opportunities to Provide Hearing- and
Speech-Impaired Taxpayers With Easier
Access to Toll-Free Telephone Services**

May 2003

Reference Number: 2003-30-111

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

May 30, 2003

MEMORANDUM FOR COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED
DIVISION
COMMISSIONER, WAGE AND INVESTMENT DIVISION

Gordon C. Milbourn

FROM: Gordon C. Milbourn III
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report - The Internal Revenue Service Has
Opportunities to Provide Hearing- and Speech-Impaired
Taxpayers With Easier Access to Toll-Free Telephone Services
(Audit # 200330016)

This report presents the results of our review of the Internal Revenue Service's (IRS) ability to provide hearing- and speech-impaired taxpayers with access to toll-free telephone services. This review was performed as part of our audit¹ of the IRS' ability to provide taxpayers with access to the toll-free telephone system during the 2003 Filing Season.² An audit memorandum presenting the results of this review was issued to the Commissioners, Small Business/Self-Employed and Wage and Investment Divisions, on February 28, 2003. The memorandum is included as Appendix IV to this report.

In summary, the IRS has opportunities to provide hearing- and speech-impaired taxpayers with easier access to its TTY/TDD³ service. Cumulative Fiscal Year 2003 data, through the week ending January 25, 2003, showed there were 69,299 net call attempts to the TTY/TDD line, which is extremely small call demand in comparison to that on other toll-free lines.⁴ Of these 69,299 attempts, only 3,286 calls were answered

¹ Treasury Inspector General for Tax Administration Audit # 200330007.

² The period from January through mid-April when most individual income tax returns are filed.

³ The term TTY/TDD is an abbreviation for "Teletype" and "Telecommunications Device for the Deaf." The TTY/TDD allows the users to communicate by text messages that each party alternately sends via a keyboard.

⁴ Taxpayers had attempted almost 9.7 million calls to the IRS' other primary toll-free customer service lines through January 25, 2003, of Fiscal Year 2003.

while more than 66,000 calls were abandoned.⁵ In addition, almost one-third of the call attempts to the TTY/TDD line resulted in busy signals.⁶

Our analysis and discussions with IRS management determined that access to the IRS' TTY/TDD service was diminished because voice callers were saturating the TTY/TDD line. This may have been attributable, in part, to the fact that various IRS media that provide instructions for calling the IRS did not clearly explain that the TTY/TDD number was only for hearing- and speech-impaired callers. Conversely, all of the toll-free services advertised by the IRS as being available on the TTY/TDD number, such as the Taxpayer Advocate Service,⁷ cannot be provided to taxpayers on that line. Further, the IRS' TeleTax⁸ for Topic #102 ("Tax assistance for individuals with disabilities and the hearing impaired") incorrectly announced the hours that the TTY/TDD service was available. Finally, account notices sent to taxpayers do not include the TTY/TDD number, although hearing- and speech-impaired taxpayers with account issues can be helped on this line.

Calls on the TTY/TDD line were routed to 2 of the IRS' 29 toll-free facilities. Taxpayers with tax law questions whose TTY/TDD calls were routed to the Atlanta call site may not have received the same level of assistance as those taxpayers whose calls were routed to Indianapolis. Because the Atlanta call site has been designated to handle account calls only, its CSRs have received only limited training on tax law issues and, therefore, cannot handle the broad spectrum of tax law calls. In addition, the CSRs that are trained to handle calls on the TTY/TDD equipment are not capable of providing TTY/TDD service to Spanish-speaking callers. In addition, during the 6-day period starting on January 25, 2003, the Average Speed of Answer⁹ on the TTY/TDD line ranged from a low of 28.7 seconds to a high of 263.2 seconds. This range may be attributable to the fact that not all of the TTY/TDD machines are equipped with strobe lights to alert the CSRs to an incoming call.

We recommended providing additional trunk¹⁰ lines or obtaining the technology to block voice calls from entering the TTY/TDD line. To improve the advertising for the IRS' TTY/TDD service, we recommended revising the various taxpayer instructions for calling the IRS to clearly explain that the TTY/TDD number is for hearing- and speech-impaired taxpayers only and that it requires special equipment to receive service on this line. Separate TTY/TDD numbers/equipment should be provided for the Taxpayer Advocate Service and other specialized toll-free product lines so that hearing- and speech-impaired taxpayers have the same expectations as voice callers to receive one-stop service. We also recommended revising TeleTax Topic #102 to announce the

⁵ The caller hung up before reaching a Customer Service Representative (CSR).

⁶ Busy signals are not included in net call attempts to the TTY/TDD line on the IRS' weekly "Snapshot Reports."

⁷ An independent organization within the IRS that exists to help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

⁸ The IRS' TeleTax toll-free number provides recorded tax information on about 150 topics that answer many Federal tax questions.

⁹ The Average Speed of Answer is the average length of time a caller spends waiting for a CSR to answer the call.

¹⁰ A trunk is a telephone circuit linking two switching systems.

correct hours of operation for the TTY/TDD service, and including the TTY/TDD number on account notices and letters sent to taxpayers, clearly indicating that it is for hearing- and speech-impaired taxpayers only. To increase the IRS' capacity to provide one-stop service on the TTY/TDD line, we recommended moving the TTY/TDD equipment from Atlanta to a site with CSRs trained to handle both tax law and account calls and providing TTY/TDD service to Spanish-speaking taxpayers. Finally, to increase the speed of answer on the TTY/TDD line, we recommended providing strobe lights on all TTY/TDD equipment to alert CSRs to incoming calls.

Management's Response: On March 25, 2003, the Commissioner, Wage and Investment Division, provided a detailed response to our audit memorandum. He advised that the IRS has taken action to implement systemic procedures to eliminate voice callers from using the TTY/TDD line, expanded the TTY/TDD hours of service at the Atlanta call site, and revised TeleTax Topic #102 to announce the correct hours of operation for the IRS' TTY/TDD service. The Commissioner also agreed with our recommendation to add strobe lights to signal incoming calls. The Commissioner did not believe that changing the various instructions for calling the IRS, including the TTY/TDD number on account notices, and offering TTY/TDD service in Spanish were necessary; however, he stated that the IRS would examine all of its documents and publications for taxpayers to ensure that they carry a message consistent with the services provided. The Commissioner also did not agree with moving the TTY/TDD equipment to improve the IRS' capacity for handling tax law calls, but he will explore all options before taking corrective action. Management's complete response to our audit memorandum is included as Appendix V.

Copies of this report are also being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Richard Dagliolo, Acting Assistant Inspector General for Audit (Small Business and Corporate Programs), at (631) 654-6028.

**The Internal Revenue Service Has Opportunities to
Provide Hearing- and Speech-Impaired Taxpayers
With Easier Access to Toll-Free Telephone Services**

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The Internal Revenue Service Has Opportunities to Provide Hearing- and Speech-Impaired Taxpayers With Easier Access to Toll-Free Telephone Services

Background

The Internal Revenue Service's (IRS) mission is to provide America's taxpayers with top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. The IRS provides toll-free telephone numbers that taxpayers may call when seeking answers (in either English or Spanish) to tax law questions, requesting tax forms, or requesting information about their accounts. The IRS' suite of toll-free numbers also includes several lines for taxpayers that need other specialized services.

More than 34 million Americans are deaf or hearing-impaired,¹ and almost 2.7 million Americans have speech impairments.² The Telecommunications Accessibility Enhancement Act of 1998³ requires that individuals with hearing and speech impairments be provided with full access to Federal Government telecommunications services and facilities.

The IRS provides a special toll-free line (1-800-829-4059) to serve those hearing- and speech-impaired taxpayers that require TTY/TDD service. The term TTY/TDD is an abbreviation for "Teletype" and "Telecommunications Device for the Deaf." The TTY/TDD allows the users to communicate by text messages that each party alternately sends via a keyboard.

Calls to the IRS' TTY/TDD line are routed to Customer Service Representatives (CSR) located in Atlanta, Georgia, or Indianapolis, Indiana. The IRS provides service on its TTY/TDD line 5 days per week from 7:00 a.m. to 10:00 p.m. (local time for all taxpayers except those in Alaska and Hawaii). The IRS also provides service on its TTY/TDD line from 10:00 a.m. to 3:00 p.m. on certain Saturdays during the filing season.⁴ These are the same

¹ National Center for Health Statistics data for 1997.

² National Center for Health Statistics data for 1996.

³ Telecommunications Accessibility Enhancement Act of 1998, Pub. L. No. 100-542, 102 Stat. 2721.

⁴ The period from January through mid-April when most individual income tax returns are filed.

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Actions Can Be Taken to Better Meet the Needs of Hearing- and Speech-Impaired Callers

hours of service that the IRS provides for voice callers on its other customer service toll-free lines.

This review was performed in January and February 2003 at the IRS' Joint Operations Center and Accounts Management Center in Atlanta, Georgia. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

Cumulative Fiscal Year (FY) 2003 data, through the week ending January 25, 2003, showed there were 69,299 net call attempts to the IRS' TTY/TDD line. Of these, only 3,286 calls were answered, while more than 66,000 were abandoned.⁵ Almost one-third of the call attempts to the TTY/TDD line resulted in busy signals.⁶ In addition, taxpayers who called the TTY/TDD line with tax law questions may have encountered more difficulty in obtaining assistance than taxpayers who called the TTY/TDD line with account questions.

Although the call demand on the TTY/TDD line is extremely small in comparison to that on other toll-free lines,⁷ the IRS has opportunities to provide hearing- and speech-impaired taxpayers with easier access to its service by:

- Preventing voice callers from tying up the TTY/TDD line.
- Improving the advertising for the TTY/TDD service.
- Increasing the capacity to handle TTY/TDD calls.
- Improving the speed of answer on the TTY/TDD line.

⁵ The caller hung up before reaching a CSR.

⁶ Busy signals are not included in net call attempts to the TTY/TDD line on the IRS' weekly "Snapshot Reports."

⁷ Taxpayers had attempted almost 9.7 million calls to the IRS' other primary toll-free customer service lines through January 25, 2003, of FY 2003.

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Preventing voice callers from tying up the TTY/TDD line

Because the TTY/TDD equipment was receiving few actual TTY/TDD calls in comparison with the total call volume, IRS management believed that voice callers may be saturating this line. We were advised that the IRS could not block voice calls from entering the TTY/TDD trunk⁸ lines because neither AT&T⁹ nor the IRS equipment can differentiate voice calls from TTY/TDD calls.

However, on January 24, 2003, the IRS made some changes to its system to try to limit the amount of time that voice callers tie up the TTY/TDD line. These changes resulted in voice callers receiving a shrill sound as soon as they connect to the line, followed by a recorded message explaining the purpose of this line and the correct telephone number for the voice callers to use. If the voice callers did not hang up prior to these two actions, the system then disconnected them. In addition to these systemic actions, the IRS is now opening the Atlanta call site from 7 a.m. to 1 a.m. Eastern Standard Time (EST), whereas previously it was open only outside of the daytime hours (9 a.m. to 5 p.m. EST) that the Indianapolis call site was open.

Based on the IRS' Daily Executive Level Summary Reports available since these changes, the actions seem to be successfully preventing voice callers from reaching the TTY/TDD equipment. Managers at both call sites stated that they are no longer receiving voice callers on the TTY/TDD equipment. During the current filing season, however, large numbers of callers continued to attempt to reach the IRS via the TTY/TDD number, and hundreds of callers received busy signals on a daily basis.

Improving the advertising for the TTY/TDD service

Voice callers may have been inadvertently calling the TTY/TDD line for assistance because not all of the various

⁸ A trunk is a telephone circuit linking two switching systems.

⁹ The AT&T Corporation is the provider of the IRS toll-free telephone system.

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IRS media that provide instructions for calling the IRS clearly explained that the TTY/TDD number is only for hearing- and speech-impaired taxpayers. For example, the section on “Calling the IRS” contained in the instructions for completing individual income tax returns that are provided to millions of taxpayers advised them to “call 1-800-829-1040 (for TTY/TDD help, call 1-800-829-4059).” Many taxpayers may not understand the TTY/TDD abbreviation and, in turn, may not realize that this number should only be used by hearing- and speech-impaired individuals with access to special telecommunications equipment.

Conversely, not all of the toll-free services advertised by the IRS as being available at the TTY/TDD number can be provided to taxpayers on that line. For example, the tax package instructions, various IRS tax publications, and the IRS public web site (www.irs.gov) provided the same TTY/TDD number for contacting the Taxpayer Advocate Service¹⁰ as is provided for asking tax law questions, requesting tax forms, or resolving account issues. Most of the CSRs assigned to receive TTY/TDD calls were not trained to handle this type of call. The IRS has CSRs at other sites that are specifically trained to receive voice calls to the Taxpayer Advocate Service.

In addition, we found that:

- The IRS’ TeleTax¹¹ line for Topic #102 (“Tax assistance for individuals with disabilities and the hearing impaired”) incorrectly announced that TTY/TDD service was available 24 hours per day. The IRS currently provides TTY/TDD service for only 15 hours per day.
- Account notices sent to taxpayers do not include the TTY/TDD number, although hearing- and speech-

¹⁰ An independent organization within the IRS that exists to help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

¹¹ The IRS’ TeleTax toll-free number provides recorded tax information on about 150 topics that answer many Federal tax questions.

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impaired taxpayers with account issues can be helped on this line. Consequently, these taxpayers may not know that this number is available to provide assistance to them.

Increasing the capacity to handle TTY/TDD calls

Because large numbers of voice callers are attempting to reach the IRS on the TTY/TDD line, the IRS has no data on the actual number of hearing- and speech-impaired taxpayers using TTY/TDD equipment who may be attempting to access its TTY/TDD line. Consequently, IRS management does not know if the quantity of TTY/TDD machines, the number of trunk lines, and/or the number of CSRs assigned to the TTY/TDD line are sufficient to effectively meet the demand. In addition, we were advised that the CSRs trained to handle calls on the TTY/TDD equipment are not capable of providing TTY/TDD service in Spanish.

The IRS has equipment to receive TTY/TDD calls in only 2 of its 29 toll-free facilities. The IRS initially began offering TTY/TDD service at its Indianapolis, Indiana, call site in 1976. When the IRS expanded its hours of toll-free service to 24 hours per day, 7 days per week,¹² TTY/TDD equipment was added to its Atlanta, Georgia, call site in June 2001 to cover those hours that were not handled by Indianapolis. Both sites have three TTY/TDD machines and three trunk lines each. Given the current capacity, a maximum of only six calls can be in the system at any given time before a new caller would receive a busy signal. The TTY/TDD trunk lines can be tied up for long periods because these calls are considerably longer than voice calls. For example, IRS program analysts advised us that a 45-minute call is not uncommon because of the need to type messages. When all of the TTY/TDD trunk lines are tied up with other callers, there is no way to give hearing- and

¹² The IRS subsequently reduced its hours of toll-free telephone service using live assistants to 15 hours per day, Monday through Friday, and limited hours on Saturday.

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speech-impaired callers a message that their calls cannot be handled.

Until recently, the TTY/TDD equipment was not in use at the same time by both sites. The Indianapolis lines were used only during normal work hours, while the Atlanta lines were used only during the expanded hours of service. In late January 2003, the IRS began routing calls to the TTY/TDD line to both sites during the day rather than only to the Indianapolis site.

Taxpayers with tax law questions whose TTY/TDD calls were routed to the Atlanta call site may not have received the same level of assistance as those taxpayers whose calls were routed to Indianapolis. Because Atlanta is a call site that has been designated to handle account calls only, its CSRs have received only limited training on tax law issues and, therefore, cannot handle the broad spectrum of tax law calls. Conversely, the majority of the TTY/TDD calls involving tax law questions, account issues, and tax forms requests can be handled at the Indianapolis site, since it is both an account and tax law site.

If taxpayers who reach the Atlanta call site on the TTY/TDD line cannot be helped by the CSRs, they will be told to call one of the other regular IRS toll-free telephone numbers using a relay operator or, in the case of a tax law question, given an option to call back between 9 a.m. and 5 p.m. EST (if they called outside of those hours) when they may have a better chance of reaching a CSR who can answer their questions (i.e., potentially reach the Indianapolis call site).

We received a video from Gallaudet University¹³ that documented the experience of its Technology Access Program staff with trying to communicate with the IRS using TTY/TDD equipment. The video showed that if callers attempt to use a relay operator to communicate with

¹³ Gallaudet University, located in Washington, D.C., is the world's only university for the deaf and hard of hearing. We had contacted the university's Technology Access Program to determine if it had data on the number of TTY/TDD users.

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the IRS, they may be unsuccessful in obtaining assistance because of the complex routing scripts¹⁴ and the speed of the recorded messages. For example, the relay operator must type the recorded information into the TTY/TDD equipment for the taxpayer who must then type an answer (e.g., which menu item he or she would like to select). By the time these actions are completed, the IRS' system may have timed out and hung up on the caller. In addition, we were advised that it is difficult or impossible for a relay operator to type fast enough to include all of the menu selections due to the speed of the spoken word versus the speed of the typed word.

Improving the speed of answer on the TTY/TDD line

Not all of the IRS' TTY/TDD machines were equipped with strobe lights. At the Atlanta site, only one of the three TTY/TDD machines was equipped with a strobe light to alert the CSR to an incoming call. The other two machines relied upon the CSR to notice a computer screen image of a ringing phone. None of the three TTY/TDD machines at the Indianapolis site were equipped with strobe lights. Instead, a screen image of a ringing phone was used along with very small lights on the top of the machines. Because the CSRs assigned to the TTY/TDD line worked paper inventory¹⁵ while waiting for incoming calls, they may not immediately notice that a call is waiting.

During the 6-day period starting on January 25, 2003, the Average Speed of Answer¹⁶ on the TTY/TDD line ranged from a low of 28.7 seconds to a high of 263.2 seconds. Since there is no call queue¹⁷ beyond that of the six trunk lines for the six TTY/TDD machines, the waits at the higher end of the range may be attributable, at least in part, to the CSRs being unaware of the incoming calls. Management at

¹⁴ Routing scripts are prerecorded statements that require callers to make certain selections before speaking with a CSR.

¹⁵ Paper inventory includes taxpayer correspondence and other miscellaneous non-telephone work.

¹⁶ The Average Speed of Answer is the average length of time a caller spends waiting for a CSR to answer the call.

¹⁷ A call queue holds the calls until a CSR becomes available.

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the Atlanta site informed us that they had requested strobe lights for all three machines but had received no response to this request.

Recommendations

The Directors, Customer Account Services, of the Wage and Investment (W&I) and Small Business/Self-Employed Divisions, have opportunities to ensure that hearing- and speech-impaired taxpayers are provided easier access to the IRS' toll-free telephone system by:

1. Providing additional trunk lines or determining if the technology exists that would distinguish voice calls from TTY/TDD calls and, if so, obtaining this enhancement to enable the IRS to block voice calls from entering the TTY/TDD line.

Management's Response: The Commissioner, W&I Division, stated that a Request for Information Services was initiated on February 7, 2003, to implement a technical solution to provide equal access to TTY/TDD users and sufficient capacity for one call site to handle all of the demand, if necessary.

2. Revising the various taxpayer instructions for calling the IRS to clearly explain that the TTY/TDD number is for hearing- and speech-impaired taxpayers only and that it requires special equipment to receive service on this line.

Management's Response: The Commissioner, W&I Division, does not believe that changing the instructions is necessary. The instructions and the listing that the IRS uses are consistent with the standard format that other Government agencies and private organizations use.

3. Providing separate TTY/TDD numbers/equipment for the Taxpayer Advocate Service and other specialized toll-free product lines so that hearing- and speech-impaired taxpayers have the

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same expectations as voice callers to receive one-stop service.

Management's Response: The Commissioner, W&I Division, has consulted with members of the Taxpayer Advocate Service, and they are not aware of any complaints or problems with the current service. Representatives from the Taxpayer Advocate Service and the other product lines will be invited to participate in the W&I Division's review of services. The W&I Division will examine all of its documents and publications for taxpayers to ensure that they carry a message consistent with the service the IRS provides.

4. Revising TeleTax Topic #102 to announce the correct hours of operation for the TTY/TDD service.

Management's Response: The W&I Division has revised TeleTax Topic #102 to announce the correct hours of operation.

5. Including the TTY/TDD number on account notices and letters sent to taxpayers and clearly indicating that it is for hearing- and speech-impaired taxpayers only.

Management's Response: The Commissioner, W&I Division, did not agree with this recommendation because the community of TTY/TDD users is very small in relation to the volume of notices that the IRS sends each year. He stated that this community of customers is aware of the availability of both the Federal Government relay service and the IRS' own TTY/TDD service number, and added that the IRS believes listing these numbers on notices could be counterproductive because it would increase the probability that voice callers would attempt to use these numbers. However, the IRS will modify the listing of TTY/TDD service in the tax instructions and publications to reflect that assistance is also available for resolving account-related issues.

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6. Increasing the capacity of the TTY/TDD line to provide one-stop service by moving the TTY/TDD equipment from Atlanta to a site with CSRs that are trained to handle both tax law and account calls.

Management's Response: The Commissioner, W&I Division, did not agree with this recommendation. He advised that CSRs assigned to staff the TTY/TDD line should have sufficient training to address these customers' needs and that moving the equipment is only one option the IRS can use to improve service in this area. The IRS will explore all areas before taking corrective action.

7. Providing TTY/TDD service to Spanish-speaking taxpayers.

Management's Response: The Commissioner, W&I Division, does not believe that a sufficient number of Spanish-speaking taxpayers who would need IRS-provided TTY/TDD service exists to justify the cost of hiring and training for that service. He advised that the Spanish language is available through the telecommunications relay service, and he does not believe there is a need to duplicate this service at this time. The IRS will examine all of its documents and publications for taxpayers to ensure that they carry a message consistent with the service the IRS provides.

8. Providing strobe lights on all TTY/TDD equipment to alert CSRs to incoming calls.

Management's Response: The Commissioner, W&I Division, agreed with this recommendation and will follow up on the request that was submitted to provide this signaling for the Atlanta site. He advised that the Indianapolis site has a signaling system. The W&I Division will review the need for a different method in this site and request the appropriate service if needed.

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Appendix I

Detailed Objective, Scope, and Methodology

Our objective was to evaluate the Internal Revenue Service's (IRS) ability to provide hearing- and speech-impaired taxpayers with access to toll-free telephone services. We performed this review as part of our audit¹ of the IRS' ability to provide taxpayers with access to the toll-free telephone system during the 2003 Filing Season.²

To accomplish this objective, we:

- I. Reviewed the IRS' performance results for the TTY/TDD³ toll-free product line provided for hearing- and speech-impaired taxpayers.
- II. Interviewed various IRS management officials and program analysts with responsibility for the TTY/TDD line.
- III. Visited the Atlanta Accounts Management Center to observe the TTY/TDD operations.
- IV. Performed Internet research to determine the potential number of hearing- and speech-impaired individuals.
- V. Contacted Gallaudet University⁴ to determine the potential number of hearing- and speech-impaired individuals that use TTY/TDD equipment to communicate.
- VI. Reviewed a video made by Gallaudet University that documented the experience of its Technology Access Program staff with trying to communicate with the IRS using TTY/TDD equipment.
- VII. Reviewed the accuracy and consistency of the various instructions provided to taxpayers by the IRS through various media on using the toll-free telephone system to contact the IRS.

¹ Treasury Inspector General for Tax Administration Audit # 200330007.

² The period from January through mid-April when most individual income tax returns are filed.

³ The term TTY/TDD is an abbreviation for "Teletype" and "Telecommunications Device for the Deaf." The TTY/TDD allows the users to communicate by text messages that each party alternately sends via a keyboard.

⁴ Gallaudet University, located in Washington, D.C., is the world's only university for the deaf and hard of hearing.

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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

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Deputy Commissioner, Wage and Investment Division W
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Director, Joint Operations Center W:CAS:JOC
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Appendix IV

Memorandum #1



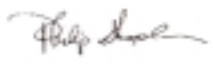
INSPECTOR GENERAL
for TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

February 28, 2003

Response Date
March 17, 2003

MEMORANDUM FOR COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED
DIVISION
COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM: Philip Shropshire 
Acting Assistant Inspector General for Audit (Small
Business and Corporate Programs)

SUBJECT: Audit Memorandum – The Internal Revenue Service Has
Opportunities to Provide Hearing- and Speech-Impaired
Taxpayers With Easier Access to Toll-Free Telephone
Services (Project # 200330007)

This memorandum presents the interim results of our review of the access provided to the Internal Revenue Service's (IRS) toll-free telephone line. Specifically, these results concern the services provided for hearing- and/or speech-impaired taxpayers. This issue was identified during our ongoing audit of the IRS' ability to provide taxpayers with access to the toll-free telephone system during the 2003 Filing Season and will be included in our report that will be issued at the conclusion of the audit. We are providing our results now so that you may consider taking immediate corrective actions to our findings and recommendations. The information in this memorandum was discussed with the Acting Director, Joint Operations Center, on February 11, 2003. We shared an advanced draft of this memorandum with the Acting Director on February 25, 2003.

We would appreciate receiving the IRS' written response to the findings and recommendations within 15 calendar days from the date of this memorandum. If you have questions, please contact me at (215) 516-2341, Frank Dunleavy, Acting Director, Corporate and Customer Service Programs, at (213) 894-4470, extension 129, or William E. Stewart, Audit Manager, at 513-263-3052.

The Internal Revenue Service Has Opportunities to Provide Hearing- and Speech-Impaired Taxpayers With Easier Access to Toll-Free Telephone Services

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Results

To achieve its mission and comply with the Telecommunications Accessibility Enhancement Act of 1998¹, the IRS provides toll-free telephone numbers that taxpayers may call when seeking answers (in either English or Spanish) to tax law questions, requesting tax forms, or trying to resolve various issues with their tax accounts. The IRS' suite of toll-free numbers includes a special toll-free line to serve the more than 34 million Americans that are deaf or hearing-impaired² and the almost 2.7 million Americans that have speech impairments.³ This special toll-free line, referred to as "Teletypewriter" and "Telecommunications Device for the Deaf," or TTY/TDD for short, allows the users to communicate by text messages that each party alternately sends via a keyboard.

The IRS provides service on its TTY/TDD line five days per week from 7:00 a.m. to 10:00 p.m. (local time for all taxpayers except those in Alaska and Hawaii). The IRS also provides service on its TTY/TDD line from 10:00 a.m. to 3:00 p.m. on certain Saturdays during the filing season. These are the same hours of service as the IRS provides for voice callers on its other customer service toll-free lines.

The IRS has opportunities to provide hearing/speech-impaired taxpayers with easier access to its TTY/TDD line even though the call demand on this line is extremely small in comparison to other toll-free lines.⁴ Fiscal Year (FY) 2003 data, through the week ending January 25, 2003, showed there were 69,299 net call attempts to the TTY/TDD line. Of these, only 3,286 calls were answered while more than 66,000 calls were abandoned⁵. In addition, almost one-third of the call attempts to the TTY/TDD line had resulted in busy signals.⁶

Our analysis and discussions with IRS management have identified opportunities in four areas for improving the ease of access to the TTY/TDD line:

- Preventing voice callers from blocking the TTY/TDD line.
- Improving the advertising for the TTY/TDD services.
- Increasing the capacity to handle TTY/TDD calls.
- Improving the speed of answer on the TTY/TDD line.

Details follow.

¹ Pub. L. 100-542, 102 Stat. 2721.

² National Center for Health Statistics data for 1997.

³ National Center for Health Statistics data for 1996.

⁴ Taxpayers had attempted almost 9.7 million calls to the IRS' other primary toll-free customer service lines through January 25, 2003, of Fiscal Year 2003.

⁵ The caller hung up before reaching a Customer Service Representative (CSR).

⁶ Busy signals are not included in net call attempts to the TTY/TDD line on the IRS' weekly "Snapshot Reports."

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Preventing voice callers from blocking the TTY/TDD line

Because the TTY/TDD machines are receiving few actual TTY/TDD calls in comparison with the total call volume, IRS management believes that voice callers may be saturating this line. We were advised that the IRS could not block voice calls from entering the TTY/TDD trunk lines because neither AT&T,⁷ nor the IRS' equipment, can differentiate voice calls from TTY/TDD calls. However, on January 24, 2003, the IRS made some changes to its system to try to limit the amount of time that voice callers tie up the TTY/TDD lines. These changes result in voice callers receiving a shrill sound as soon as they connect to the line, followed by a recorded message explaining the purpose of this line and the correct phone number for the voice callers to use. If the voice callers do not hang up prior to these two actions, the system then disconnects them. In addition to these systemic actions, the IRS is now opening the Atlanta call site from 7 a.m. to 1 a.m. Eastern Standard Time (EST) whereas, previously, it was only open outside of the daytime hours (9 a.m. to 5 p.m. EST) when the Indianapolis call site was open.

Based on the IRS' Daily Executive Level Summary Reports available since these changes, the actions seem to be successfully preventing the voice callers from reaching the TTY/TDD equipment. Managers at both call sites stated that they are no longer receiving voice callers on the TTY/TDD equipment. During the current filing season, however, large numbers of callers are continuing to attempt to reach the IRS via the TTY/TDD number and hundreds of callers are receiving busy signals on a daily basis.

Improving the advertising for the TTY/TDD services

Voice callers may be inadvertently calling the TTY/TDD line for assistance because all of the various IRS media that provide instructions for calling the IRS do not clearly explain that the TTY/TDD number is only for hearing/speech-impaired taxpayers. For example, the section on "Calling the IRS" contained in the instructions for completing individual income tax returns that are provided to millions of taxpayers advises the taxpayers to "call 1-800-829-1040 (for TTY/TDD help, call 1-800-829-4059)." Many taxpayers may not understand the TTY/TDD acronym and, in turn, may not realize that this number should only be used by hearing/speech-impaired individuals with access to special telecommunications equipment.

Conversely, all of the toll-free services advertised by the IRS as being available on the TTY/TDD number cannot be provided to taxpayers on that line. The tax package instructions, various IRS tax publications, and the IRS public web page (www.irs.gov) provide the same TTY/TDD number for contacting the Taxpayer

⁷ The AT&T Corporation is the provider of the IRS toll-free telephone system.

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Advocate Service⁸ as is provided for asking tax law questions, requesting tax forms, or resolving account issues. All of the CSRs assigned to receive TTY/TDD calls are not trained to handle this type of call. The IRS has CSRs at other sites that are specifically trained to receive voice calls to the Taxpayer Advocate Service.

The IRS' TeleTax⁹ line for Topic #102 ("Tax assistance for individuals with disabilities and the hearing impaired") incorrectly announces that TTY/TDD services are available 24 hours per day. However, the IRS currently provides TTY/TDD services for only 15 hours per day.

Account notices sent to taxpayers do not include the TTY/TDD number although hearing/speech-impaired taxpayers with account issues can be helped on this line. Consequently, these taxpayers may not know that this number is available to provide assistance to them. There may be potential disclosure issues involved with hearing-impaired taxpayers using relay operators¹⁰ to call the voice line number provided on the account notices.

Increasing the capacity to handle TTY/TDD calls

Because large numbers of voice callers are attempting to reach the IRS on the TTY/TDD line, the IRS has no data on the actual number of hearing/speech-impaired taxpayers using TTY/TDD equipment who may be attempting to access its TTY/TDD line. Consequently, IRS management does not know if the quantity of TTY/TDD machines, the number of trunk lines, and/or the number of CSRs assigned to the TTY/TDD line are sufficient to effectively meet the demand. In addition, we were advised that the CSRs that are trained to handle calls on the TTY/TDD equipment are not capable of providing TTY/TDD services in Spanish.

The IRS has equipment to receive TTY/TDD calls in only 2 of its 29 toll-free facilities. The IRS initially began offering TTY/TDD service at its Indianapolis, Indiana, call site in 1976. When the IRS expanded its hours of toll-free service to 24 hours per day, 7 days per week,¹¹ TTY/TDD equipment was added to its Atlanta, Georgia, call site in June 2001 to cover those hours that were not handled by Indianapolis. Both sites have three TTY/TDD machines and three trunk lines¹² each. Given the current capacity, a maximum of only 6 calls can be in the system at any given time before a new caller would receive a busy signal.

⁸ An independent organization within the IRS that exists to help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

⁹ The IRS' TeleTax toll-free number provides recorded tax information on about 150 topics that answer many Federal tax questions.

¹⁰ A trained operator that relays conversations between TTY/TDD users and standard telephone users. The relay operator speaks the typed words received from the TDD/TTY caller to the person on the telephone and types the voice response to the TDD/TTY user.

¹¹ The IRS subsequently reduced its hours of toll-free telephone service using live assistants to 15 hours per day, Monday through Friday, and limited hours on Saturday.

¹² A telephone circuit linking two switching systems.

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The TTY/TDD lines can be potentially tied up for long periods because these calls are considerably longer than voice calls. We were advised by IRS program analysts that a 45-minute call is not uncommon because of the need to type messages. When all of the TTY/TDD lines are tied up with other callers, there is no way to give hearing-impaired callers a message that their calls cannot be handled.

Until recently, the TTY/TDD equipment was not in use at the same time by both sites. The Indianapolis lines were used only during normal work hours while the Atlanta lines were only used during the expanded hours of service. In late January 2003, the IRS began routing calls to the TTY/TDD line to both sites during the day rather than only the Indianapolis site.

Taxpayers with tax law questions whose TTY/TDD calls are routed to the Atlanta call site may not receive the same level of assistance as those taxpayers whose calls are routed to Indianapolis. Because Atlanta is a call site that has been designated to handle account calls only, its CSRs have received only limited training on tax law issues and, therefore, cannot handle the broad spectrum of tax law calls. Conversely, the majority of the TTY/TDD calls involving tax law questions, account issues, and tax forms requests can be handled at the Indianapolis site since it is both an account and tax law site.

If taxpayers who reach the Atlanta call site on the TTY/TDD line cannot be helped by the CSRs, they will be told to call one of the other regular IRS toll-free telephone numbers using a relay operator or, in the case of a tax law question, given an option to call back between 9 a.m. and 5 p.m. EST (if they called outside of those hours) when they may have a better chance of reaching a CSR who can answer their questions (i.e., potentially reach the Indianapolis call site).

We received a video from Gallaudet University¹³ that documented the experience of its Technology Access Program staff with trying to communicate with the IRS using TTY/TDD equipment. The video showed that, if callers attempt to use a relay operator to communicate with the IRS, they may be unsuccessful in obtaining assistance because of the complex routing scripts¹⁴ and the speed of the recorded messages. For example, the relay operator¹⁵ must type the recorded information into the TTY/TDD for the taxpayer who must then type an answer (e.g., which menu item they would like to select). By the time these actions are completed, the IRS' system may have timed out and hung up on the caller. In addition, we were advised that it is difficult or impossible for a

¹³ Gallaudet University, located in Washington, D.C., is the world's only university for the deaf and hard of hearing. The Treasury Inspector General for Tax Administration (TIGTA) staff had contacted the university's Technology Access Program to determine if it had data on the number of TTY/TDD users.

¹⁴ Routing scripts are prerecorded statements that require callers to make certain selections before speaking with a CSR.

¹⁵ This service allows a TTY/TDD user and a traditional telephone user to communicate through the telephone network via a communication assistant who serves as a conduit to relay information between the parties.

The Internal Revenue Service Has Opportunities to Provide Hearing- and Speech-Impaired Taxpayers With Easier Access to Toll-Free Telephone Services

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relay operator to type fast enough to include all of the menu selections due to the speed of the spoken word versus the speed of the typed word.

Improving the speed of answer on the TTY/TDD line

The TTY/TDD machines are not all equipped with strobe lights. At the Atlanta site, only one of the three TTY/TDD machines is equipped with a strobe light to alert the CSR to an incoming call. The other two machines rely upon the CSR to notice a computer screen image of a ringing phone. None of the three TTY/TDD machines at the Indianapolis site are equipped with strobe lights. Instead, a screen image of a ringing phone is used along with very small lights on the top of the machines. Because the CSRs assigned to the TTY/TDD line work paper inventory¹⁶ while waiting for incoming calls, they may not immediately notice that a call is waiting.

During a six-day period, starting on January 25, 2003, the Average Speed of Answer¹⁷ on the TTY/TDD line ranged from a low of 28.7 seconds to a high of 263.2 seconds. Since there is no call queue¹⁸ beyond that of the 6 trunk lines for the 6 TTY/TDD machines, the waits at the higher end of the range may be attributable, at least in part, to the CSRs being unaware of the incoming calls. Management at the Atlanta site informed us that they had requested strobe lights for all three machines, but had received no response to this request.

Recommendations

The Directors, Customer Account Services, of the Wage and Investment and Small Business/Self-Employed Divisions, have opportunities to ensure that hearing/speech-impaired taxpayers are provided easier access to the IRS' toll-free telephone system by:

1. Adding additional trunk lines or determining if the technology exists that would distinguish voice calls from TTY/TDD calls and, if so, obtaining this enhancement to enable the IRS to block voice calls from entering the TTY/TDD line.
2. Revising the various taxpayer instructions for calling the IRS to clearly explain that the TTY/TDD number is for hearing/speech-impaired taxpayers only and that it requires special equipment to receive service on this line.

¹⁶ Paper inventory includes taxpayer correspondence and other miscellaneous non-telephone work.

¹⁷ The Average Speed of Answer is the average length of time a caller spends waiting for a CSR to answer the call.

¹⁸ A call queue holds the calls until a CSR becomes available.

The Internal Revenue Service Has Opportunities to Provide Hearing- and Speech-Impaired Taxpayers With Easier Access to Toll-Free Telephone Services

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3. Providing separate TTY/TDD numbers/equipment for the Taxpayer Advocate Service and other specialized toll-free product lines so that hearing/speech-impaired taxpayers have the same expectations as voice callers to receive one-stop service.
4. Revising TeleTax Topic #102 to announce the correct hours of operation for the TTY/TDD service.
5. Including the TTY/TDD number on account notices and letters sent to taxpayers and clearly indicating that it is for hearing/speech-impaired taxpayers only.
6. Increasing the capacity of the TTY/TDD line to provide one-stop service by moving the TTY/TDD equipment from Atlanta to a site with CSRs that are trained to handle both tax law and account calls.
7. Providing TTY/TDD services to Hispanic taxpayers.
8. Providing strobe lights on all TTY/TDD equipment to alert CSRs to incoming calls.

cc: Audit Liaisons
Commissioner, SB/SE Division S
Commissioner, W&I Division W
Director, Customer Account Services, W&I Division W:CAS

**The Internal Revenue Service Has Opportunities to
Provide Hearing- and Speech-Impaired Taxpayers
With Easier Access to Toll-Free Telephone Services**

Appendix V

Management's Response to Memorandum #1



COMMISSIONER
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

March 25, 2003

RECEIVED
APR 10 2003

MEMORANDUM FOR ACTING ASSISTANT INSPECTOR GENERAL FOR AUDIT
(SMALL BUSINESS AND CORPORATE PROGRAMS)

FROM:

John M. Dalrymple
John M. Dalrymple
Commissioner, Wage and Investment Division

SUBJECT:

Audit Memorandum -The Internal Revenue Service Has
Opportunities to Provide Hearing and Speech-Impaired
Taxpayers With Easier Access to Toll-Free Telephone
Services (Project # 200330007)

I appreciate your review of the services we provide to hearing and speech-impaired taxpayers. Offering accessible service to all taxpayers who need assistance is our goal. We agree that we should review our methods of service to this customer group to determine improvement opportunities. However, we must also recognize the tremendous advances in adaptive equipment and the supporting technology now available. After our initial discussion with your staff, we instituted several actions to improve the service on the TTY/TDD telephone lines, including:

- Institution of systemic procedures to eliminate voice callers using the TTY/TDD telephone lines.
- Changes to the IRS TeleTax line for Topic #102 to identify IRS TTY/TDD services.
- Expansion of TTY/TDD hours of service at the Atlanta Call Site.

We will continue to focus on the issues that will improve our service to this group of customers.

Our preliminary research shows that the long established telephone numbers for TTY/TDD service were incorrectly listed as general use numbers by non-government entities on the Internet and in various publications. This has led to many of the access problems that you noted. Overall, since its inception in 1976 we have had very few reported problems or complaints about our service to hearing and speech-impaired customers.

The Internal Revenue Service Has Opportunities to Provide Hearing- and Speech-Impaired Taxpayers With Easier Access to Toll-Free Telephone Services

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In addition to our TTY/TDD service, customers can use the telecommunications relay service (TRS) initiated as a nationwide program by the Federal Communication Commission (FCC) in 1993. The FCC offers this service as a primary vehicle to facilitate two-way communication for hearing and speech-impaired customers. The TRS service has evolved and offers a number of services to the hearing and speech-impaired. In March 2001, all interstate TRS services became available in Spanish. We are not aware of any difficulties encountered by our hearing or speech-impaired customers who use this service. However, we value the input that you shared in the report concerning the difficulty TRS callers may experience when confronted with menu options. We will seek input from our hearing and speech-impaired customers concerning their experience with our menu options when using the relay service. We will determine if impediments exist, and look for options to improve the viability of communicating through the relay operators.

All our customers now have access to a variety of information and assistance with tax matters through different media, such as our Internet portals. These information sources are readily available to all customers with ease and convenience. This year we have initiated the on-line "Where's my refund?" service allowing Internet access to refund information that was previously only available by telephone or in person at an office. The expansion of free electronic filing through the new "Free File" service is another example of expanding services and information options to all. We are continuing our efforts to make more information and services available through the Internet. We will consider your recommendations to expand the services offered through our TTY/TDD system as just one of many options that may be available to better meet the needs of hearing and speech-impaired taxpayers.

We need to clarify the data about the number of Americans that you said are deaf or hearing-impaired. The statement, "The IRS' suite of toll-free numbers includes a special toll-free line to serve the more than 34 million Americans that are deaf or hearing-impaired and the almost 2.7 million Americans that have speech impairments." does not accurately portray the purpose of the lines nor the number of customers who require this type of service. A review of the source documents you listed as a reference in your report shows:

		Hearing Ability		
		Good	A Little Trouble	A lot of Trouble Or Deaf
All Persons	Total*			
18 yrs & over	195,276	160,207	28,789	5,963
* Number in thousands				

The Internal Revenue Service Has Opportunities to Provide Hearing- and Speech-Impaired Taxpayers With Easier Access to Toll-Free Telephone Services

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A report released in 1997 by the Center for Disease Control and Prevention's (CDC) National Center for Health Statistics, titled "Trends and Differential Use of Assistive Technology Devices: United States, 1994," shows the number of hearing-impaired people who use various types of adaptive equipment. The list appears as follows:

Hearing devices*

Any hearing device	4,484
Hearing aid	4,156
Amplified telephone	675
TDD/TTY	104
Closed captioned television	141
Listening device	106
Signaling device	95
Interpreter	57
Other hearing technology	93

* Number in thousands/all age groups

The vast majority of people with hearing impairments use no adaptive equipment or hearing aids to compensate for their diminished hearing. Any reference to the number of customers who may need this special assistance should clearly represent the true population of potential customers, which based on the information above would be less than 200,000 citizens. Even that number is high because the data represents all hearing-impaired individuals not merely those who file tax returns.

Your report also states potential disclosure issues could exist if hearing-impaired taxpayers use relay operators to call the voice line number that we provide on account notices. The GSA contract contains disclosure provisions for TRS. Our Internal Revenue Manual sections are correct in allowing employees to deal with operators of the TRS. The contract with the TRS also requires background investigations of their employees, including a criminal check and a drug screen.

We coordinated the response to your recommendations with responsible officials in the Small Business and Self-Employed Division.

If you have any questions, please call at me at (202) 622-6860 or Ronald S. Rhodes Director, Customer Account Services, at (404) 338-8910.

Attachment

The Internal Revenue Service Has Opportunities to Provide Hearing- and Speech-Impaired Taxpayers With Easier Access to Toll-Free Telephone Services

Attachment

RECOMMENDATIONS

The Directors, Customer Account Services, of the Wage and Investment and Small Business/Self-Employed Divisions, have opportunities to ensure that hearing/speech-impaired taxpayers are provided easier access to the IRS' toll-free telephone system by:

RECOMMENDATION 1

Adding additional trunk lines or determining if the technology exists that would distinguish voice calls from TTY/TDD calls and, if so, obtaining this enhancement to enable the IRS to block voice calls from entering the TTY/TDD line.

ASSESSMENT OF CAUSE

Callers who do not need TTY/TDD service call the TTY/TDD telephone number and prevent access to TTY/TDD services for those who need it.

CORRECTIVE ACTION

On February 7, 2003, we initiated a Request for Information Services to implement a technical solution to provide equal access to hearing-impaired customers and sufficient capacity for one call site to handle all the demand if necessary.

IMPLEMENTATION DATE

April 1, 2003

RESPONSIBLE OFFICIAL

Commissioner, Wage and Investment Division

RECOMMENDATION 2

Revising the various taxpayer instructions for calling the IRS to clearly explain that the TTY/TDD number is for hearing/speech-impaired taxpayers only and that it requires special equipment to receive service on this line.

ASSESSMENT OF CAUSE

Voice callers may inadvertently call the TTY/TDD line for assistance because instructions do not clearly explain that the number is only for hearing/speech-impaired.

CORRECTIVE ACTION

The instructions and the listing that we use are consistent with the standard format other government agencies and private organizations use. We do not believe that changing the instructions is necessary.

**The Internal Revenue Service Has Opportunities to
Provide Hearing- and Speech-Impaired Taxpayers
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IMPLEMENTATION DATE

Not Applicable

RESPONSIBLE OFFICIAL

Commissioner, Wage and Investment Division

RECOMMENDATION 3

Providing separate TTY/TDD numbers/equipment for the Taxpayer Advocate Service and other specialized toll-free product lines so that hearing/speech-impaired taxpayers have the same expectations as voice callers to receive one-stop service.

ASSESSMENT OF CAUSE

Customer Service Representatives (CSR) assigned to receive TTY/TDD calls are not trained to handle all types of calls.

CORRECTIVE ACTION

We have consulted with members of the Taxpayer Advocate Service and they are not aware of any complaints or problems with the current service. Representatives from the Taxpayer Advocate Service and representatives from the other product lines will be invited to participate in our review of services. We will examine all of our documents and publications for taxpayers to ensure that they carry a message consistent with the service that we provide.

IMPLEMENTATION DATE

January 5, 2004

RESPONSIBLE OFFICIALS

Commissioner, Wage and Investment Division

RECOMMENDATION 4

Revising TeleTax Topic #102 to announce the correct hours of operation for the TTY/TDD service.

ASSESSMENT OF CAUSE

We did not revise TeleTax Topic #102 to state the correct hours of operation.

CORRECTIVE ACTION

We have revised TeleTax Topic #102 to announce the correct hours of operation.

IMPLEMENTATION DATE

Completed

**The Internal Revenue Service Has Opportunities to
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RESPONSIBLE OFFICIALS

Commissioner, Wage and Investment Division

RECOMMENDATION 5

Including the TTY/TDD number on account notices and letters sent to taxpayers and clearly indicating that it is for hearing/speech-impaired taxpayers only.

ASSESSMENT OF CAUSE

Account notices sent to taxpayers do not include the TTY/TDD number.

CORRECTIVE ACTION

We do not agree with this recommendation because the community of users is very small compared to the volume of notices we send each year. This community of customers is aware of the availability of both the federal relay service and our own TTY/TDD service numbers. We believe that listing these numbers on notices could be counterproductive because it would increase the probability that voice callers would attempt to use these numbers. However, we will modify the listing of TTY/TDD service in our tax instructions and publications to reflect that assistance is also available for resolving account-related issues.

IMPLEMENTATION DATE

January 5, 2004

RESPONSIBLE OFFICIALS

Commissioner, Wage and Investment Division

RECOMMENDATION 6

Increasing the capacity of the TTY/TDD line to provide one-stop service by moving the TTY/TDD equipment from Atlanta to a site with CSRs that are trained to handle both tax law and account calls.

ASSESSMENT OF CAUSE

CSRs assigned to receive TTY/TDD calls are not trained to handle all types of calls.

CORRECTIVE ACTION

We do not agree with this recommendation. CSRs assigned to staff the TTY/TDD lines should have sufficient training to address these customers' needs. However, moving the equipment is only one option we can use to improve service in this area. We will explore all options before taking corrective action.

IMPLEMENTATION DATE

January 5, 2004

**The Internal Revenue Service Has Opportunities to
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RESPONSIBLE OFFICIALS

Commissioner, Wage and Investment Division

RECOMMENDATION 7

Providing TTY/TDD services to Hispanic taxpayers.

ASSESSMENT OF CAUSE

The IRS does not offer TTY/TDD services in Spanish.

CORRECTIVE ACTION

We do not believe a sufficient number of Spanish-speaking taxpayers who would need IRS provided TTY/TDD service exist to justify the cost of hiring and training for that service. Spanish language is available through the TRS relay system. We do not believe there is a need to duplicate this service at this time. We will examine all of our documents and publications for taxpayers to ensure that they carry a message consistent with the service that we provide.

IMPLEMENTATION DATE

Not Applicable

RESPONSIBLE OFFICIALS

Commissioner, Wage and Investment Division

RECOMMENDATION 8

Providing strobe lights on all TTY/TDD equipment to alert CSRs to incoming calls.

ASSESSMENT OF CAUSE

CSRs may not immediately notice that a call is waiting because they may be doing other work.

CORRECTIVE ACTION

We agree with this recommendation and will follow-up on the request that we submitted to provide this signaling in the Atlanta site. The Indianapolis site has a signaling system. We will review the need for a different method in the Indianapolis site and request the appropriate service if needed.

IMPLEMENTATION DATE

January 5, 2004

RESPONSIBLE OFFICIALS

Commissioner, Wage and Investment Division